

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO.:

92 - 0788

UNITED STATES OF AMERICA,

Plaintiff,

vs.

SWISSCO PROPERTIES WITHIN THE
SOUTHERN DISTRICT OF FLORIDA,
together with all appurtenances
thereto and all improvements, and
all furnishings, personality and
legal rights therein or associated
therewith,

Defendants.

MAGISTRATE
BANDSTRA

COMPLAINT FOR FORFEITURE IN REM

Plaintiff, United States of America, acting through its United States Attorney for the Southern District of Florida, files this complaint for forfeiture in rem. Plaintiff alleges:

1. This is an action for forfeiture in rem of five (5) real properties (described in specific detail below) located within the Southern District of Florida, in Dade and Broward Counties.

2. This civil forfeiture action is brought pursuant to Title 18, Sections 981, 1956 and 1957, based upon predicate violations of Section 11, Export Administration Act of 1979, 50 U.S.C. App. § 2401 et. seq. and Section 38(c) of the Arms Export Control Act, 22 U.S.C. § 2778.

3. This Court has subject matter jurisdiction of this action pursuant to Title 28, Sections 1345, 1355 and 1356.

DESCRIPTION OF THE DEFENDANT REAL PROPERTIES

4. The five (5) defendant real properties, together with all

appurtenances thereto and all improvements thereon, and all furnishings, personality and legal rights therein, owned directly, indirectly or beneficially by Swissco Properties, G.P., a Florida general partnership ("Swissco Properties"), and its successors in interest, or Carlos Cardoen Cornejo ("Cardoen"), subject to this action are:

a. Angelica Gardens Development. Angelica Gardens is a subdivision of patio homes consisting of Phase I and Phase II, located in unincorporated Dade County, Florida. Only certain portions of Angelica Gardens are subject to this forfeiture and those portions are more particularly known and legally described in endnote 1 hereto.¹

b. Royal Palm North Development. This is approximately a 40 acre subdivision of estate homes located in Miami Lakes, Florida. Only certain portions of the Royal Palm property are subject to this forfeiture action and those portions are more particularly known and legally described in endnote 2 hereto.²

c. Lakes Plaza. This is a two story, 42,000 square foot, executive office building located in Miami Lakes, Florida, more particularly known and legally described in endnote 3 hereto.³

d. Swissco Corporate Center. This is a parcel of commercial property located in Miami Lakes, Florida, which has been subdivided into two (2) tracts, A and B. Situated on Tract B, there is a four story, 62,000 square foot, Class "A" executive office building more particularly known and legally described in endnote 4 hereto.⁴ By Warranty Deed, dated October 25, 1991, which was recorded October

28, 1991, Swissco Corporate Center, Ltd., sold Tract B of Block 1 to Aurora Real Estate Holding Company, a Florida corporation ("Aurora Real Estate Holding"). Articles of incorporation for Aurora Real Estate Holding were filed with the Florida Secretary of State on October 17, 1991. No officers and directors of Aurora Real Estate Holding are on file with the Florida Secretary of State. On information and belief, Cardoen, related individuals or entities, remain as the beneficial owner(s) of this property.

e. Victoria Lakes. This is a residential development project located in the City of Pembroke Pines, Broward County, Florida. Only certain portions of the Victoria Lakes property are subject to this forfeiture action and those portions are more particularly known and legally described in endnote 5 hereto.⁵

5. In addition to defendant real properties located within the Southern District of Florida and described in paragraph 4 above, additional defendant real properties are subject to a parallel forfeiture proceeding filed simultaneously in the Middle District of Florida. The defendant real properties subject to forfeiture in the Middle District of Florida are:

a. Orlando Corporate Centre. This is approximately 466 acres of land located northeast of Orlando International Airport, more particularly known and legally described in endnote 6 hereto,⁶ part of which has been platted into a commercial development commonly known as "Orlando Corporate Centre", including a 4.9 acre parcel, on which is located an 87,000 square foot, five-story, Class "A" executive office building.

b. Orlando 426. This is an undeveloped, approximately 426 acre tract bordering State Road 15, east of Orlando International Airport, more particularly known and described in endnote 7 hereto.⁷ By Warranty Deed, dated April 12, 1991, recorded November 25, 1991, in Official Records Book 4281, Page 196, of the Public Records of Orange County, Florida, Swissco Properties transferred this property to Abbey L. Kaplan, Trustee. Abbey L. Kaplan, Esq., is an attorney for Cardoen and his various related entities who has advised and represented Cardoen in the management of his affairs for a period of seven (7) years or more immediately preceding the filing of this complaint. On information and belief, Cardoen, related individuals or entities, remain as the beneficial owner(s) of this property.

OVERVIEW OF PROBABLE CAUSE

6. Certain items capable of being key components in the manufacture of cluster bombs and other munitions were illegally exported, with Cardoen's knowledge and participation, from the United States to Chile without the required export licenses or on the basis of false statements in the licensing applications and related documents submitted to various United States agencies, in violation of the United States export laws. The violations and false statements were intended to and did, procure these items for use by Cardoen to perform on a series of munitions-related contracts, including contracts for the sale of cluster bombs and other items, with various agencies of the government of Iraq. Funds from payments on these contracts were then illegally

transferred by Cardoen back to and within the United States through an intricate structure of interconnecting entities in a manner intended to disguise the source, ownership and control of the funds, in violation of United States money laundering laws. These laundered funds were used to purchase, develop and maintain the defendant real properties. Accordingly, the defendant real properties are subject to forfeiture because they are properties involved in or traceable to violations of United States money laundering laws.

FACTS

Background

7. In or about 1982, a Chilean arms manufacturing concern named Industrias Cardoen, S.A. ("Incar, S.A."), subsequently known as Industrias Cardoen, Limitada ("Incar, Ltda."), jointly referred to herein as ("Incar"), owned by Carlos Cardoen Cornejo ("Cardoen"), undertook the worldwide marketing of a range of military products, including a Cardoen-designed and manufactured "cluster bomb". According to Cardoen promotional literature, a cluster bomb is a multipurpose bomb, designed to be dropped from an aircraft, and, through an electronic fuze, to open its container at a programmed time, speed, altitude and trajectory, releasing sub-munitions. These sub-munitions explode upon impact with the target and saturate an area of approximately 90,000 square meters with shrapnel and incendiary fragments, depending on the fuze time setting, releasing altitude, aircraft speed and the dive-bombing angle. Each sub-munition has anti-personnel, armor-piercing and

incendiary capacities. The incendiary capacity is provided by zirconium inserts inside the explosive. Depending on the tactical purpose, the cluster bombs can be used for low or high altitude bombing, between 150 - 7,000 meters, respectively. An illustration of such a cluster bomb from Cardoen promotional literature is attached hereto as Exhibit 1.

8. Prior to 1982, Cardoen, received a Ph.D. in metallurgical engineering from the University of Utah. In 1968, he was employed by IRECO Chemicals of Salt Lake City, Utah, and was in charge of production and development of explosives slurry, and its sale to Chilean mining companies. Cardoen later became Director and General Manager of IRECO Chile, Ltd., a subsidiary of IRECO. In 1977, he founded a business to supply explosives to Chilean mining companies and he also began to manufacture vehicles and equipment for military use.

9. On July 13, 1982, a meeting occurred in Miami, Florida, in furtherance of Incar's worldwide marketing of the Cardoen-designed cluster bomb. This meeting resulted in the appointment of a sales agent for military equipment, including the Cardoen-designed cluster bomb, for Iraq, Saudi Arabia and Lebanon.

10. At this time, however, Cardoen's cluster bombs were not actually in production. Rather, Cardoen had only a prototype cluster bomb and did not have the money required to put it into production. Cardoen's plan was to build enough sample cluster bombs for the Iraqi Air Force to test, and then to finance the manufacture of the cluster bombs through a letter of credit once

there was a contract in hand.

11. With this plan in mind, Cardoen and others travelled to Baghdad, Iraq, in March, 1983, to meet with representatives of the Iraqi Air Force. As a result of this meeting, the Iraqi Air Force entered into a letter of intention with Cardoen for the testing of the Cardoen cluster bomb. This agreement provided that Cardoen was to provide a dozen cluster bombs with fuzes, timing delays and suspension lugs. Contingent upon satisfactory testing, the Iraqis committed to buy a minimum of 5,000 cluster bombs.

12. In February, 1984, and thereafter, Cardoen through Incar entered into a series of contracts for the production and sale of munitions, including the production and sale of the Cardoen cluster bombs and related items, to various Iraqi governmental agencies. The total value of these contracts exceeded \$200,000,000, and the contracts included orders for approximately 29,000 cluster bombs. These contracts include, but are not limited to: (a) 1/AIR/1984, dated on or about February, 1984; (b) AIR/84/110, dated mid-1984; (c) 985/AIR/51, dated on or about February 16, 1985; (d) SAAD 38, dated on or about July, 1985; and (e) 985/AIR/96, dated mid-1985.

13. With these substantial orders from the Iraqis for cluster bombs in hand, Cardoen set about fulfilling these contracts. The manufacture and assembly of the cluster bombs was accomplished by Incar, and occurred in Iquique, Chile.

VIOLATIONS OF U.S. EXPORT LAWS

Export Administration Act

14. Title 50, United States Code Appendix, Section 2401

(Export Administration Act of 1979, as amended) ("EAA") states the policy of the United States to restrict the export of goods and technology which would make a significant contribution to the military potential of any other country or combination of countries which could prove detrimental to the national security of the United States and to restrict the export of goods and technology based on foreign policy and nuclear non-proliferation considerations.

15. Title 50, U.S.C. §2410, imposes civil and criminal penalties on "[w]hoever willfully violates or conspires to or attempts to violate any provisions" of the EAA.

16. The EAA authorizes the Secretary of Commerce to promulgate regulations to implement the EAA. Pursuant to that authority, the Secretary of Commerce created the Commodity Control List, now known as the Commerce Control List ("CCL"). The CCL prescribes export licensing requirements for various enumerated or described goods and materials.

17. Certain formulations of zirconium are on the CCL and require a license for export. Zirconium is a metallic element used as an incendiary material because of its pyrophoric characteristics. While zirconium has both civilian and military applications, some formulations of zirconium are recognized in the munitions industry as munitions grade zirconium.

18. Between 1984 and 1988, Cardoen-related entities purchased approximately 100 tons of munitions grade zirconium, valued in excess of \$2,000,000, from Teledyne Wah Chang ("Teledyne") in

Albany, Oregon. This zirconium was shipped from the United States to Iquique, Chile, where it was incorporated into cluster bombs manufactured by Cardoen at the Incar facilities.

19. The United States Department of Commerce has determined that the quantities and descriptions of the zirconium exported to Iquique, Chile, were controlled for export for national security and nuclear non-proliferation reasons under CCL number 3604A during the 1984-1988 period. Accordingly, these shipments of zirconium required validated export licenses.

20. While Teledyne was the exporter of record on most of the zirconium shipments, some of the shipments were exported by Swissco Management Group, a Cardoen-controlled Florida corporation. The Department of Commerce issued individual validated export licenses separately to Teledyne and Swissco Management Group for their respective shipments of the Incar zirconium. However, the license applications submitted by Teledyne and Swissco Management Group to the Department of Commerce falsely stated that (1) the zirconium was to be used in civilian applications, (2) the end-user was an entity other than Incar, and (3) the final destination, in some instances, was Peru when in truth the zirconium was not intended to go to Peru.

21. Cardoen, along with other entities and individuals, knew and intended that Teledyne and Swissco Management Group would be and were providing false information on their respective license applications to the Department of Commerce in order to obtain export licenses for the zirconium shipments. The false statements

contained in the applications and related documents submitted to the Department of Commerce by Teledyne and Swissco Management Group constitute violations of the EAA. In addition, the conspiracy among Cardoen, Swissco Management Group and other individuals and entities to provide false information to the licensing officials and to illegally export the zirconium, as well as the actual exports of the zirconium pursuant to the licenses fraudulently obtained from the Department of Commerce, constitute independent violations of the EAA.

22. The illegally exported zirconium was used by Incar, in the manufacture of cluster bombs in Chile which were intended to be, and were, sold to Iraqi governmental agencies pursuant to multiple contracts.

Arms Export Control Act

23. Title 22, United States Code, § 2778, of the Arms Export Control Act, codifies the requirement that munitions be licensed for export from the United States, and the International Traffic in Arms Regulations ("ITAR"), 22 C.R.R. Part 120 et. seq., lists the munitions which are controlled for export. All specifically designed or modified components, parts, accessories, attachments, and associated equipment for bombs are controlled for export from the United States. 22 C.F.R. § 121.1, Category IV. Any articles not specifically enumerated in the other categories in the U. S. Munitions List which have substantial military application and which have been specifically designed or modified for military purposes are controlled for export from the United States. 22

C.F.R. § 121.1, Category XI.

24. Title 22, U.S.C. § 2778 (c) provides criminal penalties for any person who "willfully violates" any provision of sections 2778 or 2779, or who "willfully, in a registration or license application or required report, makes any untrue statement of a material fact or omits to state a material fact required to be stated therein or necessary to make the statements therein not misleading".

25. The Office of Defense Trade Controls, Department of State, administers the provisions of the Arms Export Control Act, including the issuance of regulations concerning items listed in the ITAR and the issuance of licenses for the export of these items.

26. In or about 1988, Cardoen and his companies purchased approximately 200,000 castings for cluster bomb fuze parts which were produced in Miami, Florida and caused the castings to be exported from Miami to Chile. These castings were ordered by Sociedad Comercial Vichuquen ("SCV"), a Chilean company controlled by Cardoen, and shipped to SCV and Incar, in Chile by the Miami company which produced them.

27. Pursuant to the provisions of the ITAR, these castings could not be legally exported from the United States without an export license from the Office of Defense Trade Controls, Department of State. No such license was obtained for any of the castings which were shipped to Chile. Cardoen and other individuals and entities knew and intended that these castings

would be and were being illegally exported to Chile without a license in violation of the Arms Export Control Act and that the castings then would be and were incorporated into cluster bombs manufactured by Cardoen in Chile and sold to Iraq.

Violations of the Money Laundering Statute

28. Following the execution of Incar's first contract in February, 1984, with Iraq for cluster bombs manufactured with zirconium illegally exported from the United States, the money started to flow to Cardoen. With these substantial sums of money flowing from the sales of munitions, including but not limited to the sale of the cluster bombs, and the prospect of even greater sums to follow, Cardoen consolidated his businesses, other than the actual manufacture and assembly of the munitions, and established them in Miami, Florida.

29. Cardoen established a labyrinth of entities to oversee the performance on the contracts referred to in paragraph 12 above, and to manage, direct, invest, conceal and disguise the nature, the ownership, and control of the hundreds of millions of dollars in proceeds from these contracts.

30. Initially, during 1985 and the preceding years, Cardoen ran his operations through Incar, S.A., and Swissco Management Group, Inc., a Florida corporation ("Swissco Management"). Swissco Management operated from office space at 15485 Eagle Nest Lane, Miami Lakes, Florida, where Cardoen maintained his personal office. Cardoen brought in other individuals to assist in his operations. These individuals include: Augusto Gianrandi, who ran the Miami

purchasing and shipping operation; Anthony Mijares, Jr., who managed the real estate acquisitions and developments as well as other personal Cardoen investments; and Jorge Ondarza, who acted as the chief financial officer controlling the financial management of the U.S. components, and who provided management and advice to the Chilean components of the Cardoen organization.

31. During 1985 and thereafter, Cardoen revamped the corporate structure of his U.S. and Chilean operations. Incar, S.A., and Swissco Management became less active and were gradually replaced with a complex and interconnected series of entities in multiple countries which continued to involve the same individuals: Cardoen, Giangrandi, Mijares and Ondarza.

32. The various functions previously performed by Swissco Management were subdivided and assigned to new entities. Swissco Development Company, Inc. ("Swissco Development"), another Florida corporation, was formed by Cardoen to oversee all real estate projects and was managed and continues to be managed by Anthony Mijares in Miami Lakes, Florida. Swissco Development maintained a bank account (# 9005101198) at Consolidated Bank, Miami, Florida.

33. Swissco Properties, G.P., a Florida general partnership ("Swissco Properties"), was formed by Cardoen to acquire and hold real estate prior to development. Swissco Properties maintained a bank account (# 9005101187) at Consolidated Bank, Miami, Florida.

34. Swissco Properties consists of two partners, Roycan Trust Company, S.A., as Trustee of the Sagitario Trust, a 90% partner, and Anthony Mijares, Jr., a 10% partner. The Roycan Trust Company,

S.A., is a corporation organized under the laws of the Canton of Geneva, Switzerland, and it managed the Cardoen portfolio of investments.

35. The Sagitario Trust was established pursuant to an irrevocable trust agreement registered in Liechtenstein, dated November 8, 1985, entered into by Cardoen and Roycan Trust Company, S.A. The Sagitario Trust maintained a bank account (# 2360930) at Royal Bank of Canada, Geneva, Switzerland, for the purpose of transferring funds to the United States to purchase, manage and develop the defendant real properties. The Sagitario Trust bank account (# 2360930) was managed by Ondarza and transferred funds from Switzerland to the United States to the Swisso Development and Swissco Properties accounts at Consolidated Bank in Miami, Florida.

36. CIMSA International Limited, a company organized under the laws of the United Kingdom, and its predecessor entities including CIMSA Cardoen International Marketing Limited ("CIMSA"), was created by Cardoen to perform marketing, collection and procurement functions for his operations. The CIMSA marketing and procurement functions were performed by Giangrandi and assistants operating out of offices in Miami. The CIMSA collection functions were performed and controlled by Ondarza from Miami, Florida, through a bank account (# 2360568) maintained at the Royal Bank of Canada, Geneva, Switzerland. All monetary forms of payments received on the contracts referred to in paragraph 12, including the cluster bomb contracts, were made to the CIMSA account in Geneva, Switzerland.

37. Financial Management International, Inc., a Florida

corporation ("FMI"), which had predecessor entities, Solibert Properties, Inc., a Florida corporation, and Solibert, N.V., a Netherlands Antilles entity, was created by Cardoen as a separate financial management company for his entire operation, including its U.S. and Chilean components. Jorge Ondarza, from his Miami Lakes, Florida, office and in his capacity as chief financial officer of FMI, conducted, directed, allocated and recorded the entire financial dealings of the Cardoen operation, subject only to Cardoen's authority.

38. Once payments on the Cardoen contracts, including the cluster bomb contracts, were received into the CIMSA collection account in Geneva, Switzerland, they were immediately transferred to an account (# 19095) maintained by Zodiac Enterprises, S.A., a Panamanian corporation ("Zodiac"), in the Royal Bank of Canada, Geneva, Switzerland. All shares of Zodiac are owned by Cardoen. From the Zodiac account (# 19095), transfers of funds were directed and channeled by FMI in one of two directions. For the most part, transfers of funds were either directed to the U.S. or the Chilean side of the Cardoen operation. If funds were directed to the U.S. side of the operation, then transfer would be made to the Sagitario Trust account (# 2360930) in Geneva, Switzerland or to the bank accounts for Solibert Properties, Inc., Swissco Management, or FMI. If funds were directed to the Chilean side of the operation, then transfer was made to either the Marine Midland Bank account (# 032031771-0) maintained in Miami, Florida, by Incar, or to the Banco Real account (# 520011-1) maintained in New York, New York,

by Incar.

39. The funds received in payment of the contracts referred to in paragraph 12 above were commingled in the Zodiac account (# 19095) in Geneva, Switzerland. The commingled balance in the Zodiac account was used for multiple purposes. For example, it was used to make loans to Incar to facilitate the continued manufacturing operations in Chile. It was also used to make transfers to the Sagitario Trust account (# 2360930) at Royal Bank of Canada. Sagitario Trust, in turn, made periodic transfers to Swissco Properties and Swissco Development for the purchase, development and management of the defendant real properties.

40. Title 18 U.S.C., Section 1956(a), commonly known as "the money laundering statute," prohibits certain categories of conduct. It prohibits the conduct or attempted conduct of financial transactions involving the proceeds of certain "specified unlawful activities." It also prohibits the transfer of funds from a place in the United States to or through a place outside the United States or to a place in the United States from or through a place outside the United States, if those acts are done (A) with the intent to promote the carrying on of the "specified unlawful activity" or (B) knowing that the funds involved in the transfer represent the proceeds of some form of unlawful activity and knowing that such transportation is designed in whole or in part to conceal or disguise the nature, the location, the source, the ownership, or the control of the proceeds of "specified unlawful activity." The statute further provides criminal and civil

penalties for such violations.

41. Section 1956(c)(7)(D) includes offenses under Section 11, Export Administration Act of 1979, 50 U.S.C. App. § 2410 and Section 38(c) of the Arms Export Control Act, 22 U.S.C. § 2778, as "specified unlawful activity."

42. Section 1956(f) provides for extraterritorial jurisdiction over the prohibited conduct if "the conduct is by a United States citizen" or "the conduct occurs in part in the United States" and "the transaction or series of related transactions involves funds or monetary instruments of a value exceeding \$10,000."

43. Section 1957(a) prohibits engaging or attempting to engage in monetary transactions in "criminally derived property that is of a value greater than \$10,000 and is derived from specified unlawful activity." Section 1957(f)(2) defines "criminally derived property" as "any property constituting, or derived from, proceeds obtained from a criminal offense." Section 1957(f)(3) gives the term "specified unlawful activity" the same meaning as given the term in 18 U.S.C. § 1956.

44. Cardoen, Ondarza and others engaged in hundreds of prohibited "transactions," as defined in 18 U.S.C. § 1956 (c)(3), and prohibited "monetary transactions," as defined in 18 U.S.C. § 1957 (f)(1). These prohibited transactions occurred in connection with the transfer of funds, including funds from the sale of munitions manufactured with items illegally exported from the United States, and from the commingled Zodiac account for the

purchase, development and management of the defendant real properties. Examples of these prohibited transactions include, but are not limited to, the following 1989 wire transfers from the Zodiac account (# 19095) to the Sagitario account (# 2360930) for disbursement to the Swissco Properties and Swissco Development accounts at Consolidated Bank, in Miami, Florida for allocation as enumerated below:

<u>Date</u>	<u>Amount Wire-Transferred</u>	<u>Disbursed To Property</u>
01-20-89	\$ 35,800	\$ 35,800 to Swissco Development
02-02-89	\$ 35,800	\$ 35,800 to Swissco Development
04-06-89	\$211,300	\$ 35,800 to Swissco Development \$132,500 to Orlando Corp. Centre \$ 18,000 to Royal Palm \$ 25,000 to Orlando 426
09-11-89	\$449,087	\$388,287 to Orlando Corp. Center \$ 25,000 to Orlando 426 \$ 35,800 to Swissco Development
10-06-89	\$125,000	\$125,000 to Swissco Corp.
10-06-89	\$197,800	\$ 35,800 to Swissco Development \$162,000 to Royal Palm

45. The intricate structure of interrelated entities and flow of funds through these entities was intended by Cardoen and others to disguise the source, ownership and control of the funds used to purchase, develop and maintain the defendant real properties, in violation of 18 U.S.C. §§ 1956 and 1957. For example, Mijares and others have denied that Cardoen has any affiliation with the defendant real properties when, in fact, Cardoen owns and controls a 90% interest in the defendant real properties through Roycan Trust Company, S.A., as Trustee of the Sagitario Trust, and the

Sagitario Trust.

46. 18 U.S.C. § 981(a)(1)(A) and (b) subject to seizure and civil forfeiture "[a]ny property, real or personal, involved in a transaction or attempted transaction in violation of . . . section 1956 or 1957 of [Title 18], or any property traceable to such property."

47. There is probable cause to believe that the defendant real properties are properties involved in transactions or attempted transactions, or constitute properties traceable to such property, in violation of 18 U.S.C. §§ 1956 and 1957.

48. By reason of the above, the defendant real properties became and are subject to seizure and forfeiture pursuant to 18 U.S.C. § 981(a)(1)(A) and (b).

WHEREFORE, plaintiff United States of America prays that process issue to enforce the forfeiture of the defendants in rem and that all persons having an interest in the defendants in rem be cited to appear and show cause why the forfeiture should not be decreed, and that this Court decree forfeiture of the defendants in rem to the United States of America for disposition according to law, and such other and further relief as this Court may deem just and proper, together with the costs and disbursements of this action.

Respectfully submitted,

JAMES G. McADAMS, III
UNITED STATES ATTORNEY

By: 

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VERIFICATION

I HEREBY declare, pursuant to and with full knowledge of the penalties for perjury provided by 28 U.S.C. § 1746, that the foregoing Complaint For Forfeiture In Rem is based upon information and documentation I obtained and reviewed as a part of my investigation of this matter and that each and every allegation thereof is true and accurate to the best of my knowledge and belief.

DATED, this 3rd day of April, 1992.



Michael E. McCage
Senior Special Agent
Department of the Treasury
United States Customs Service
Office of Enforcement